

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI**

APPEAL NO: E/87643 & 87646/2017

[Arising out of Order-in-Appeal No: PK/1/Appeal Thane/TR/2017-18 dated 31/08/2017 passed by the Commissioner of CGST & Central Excise (Appeals – Thane), Mumbai.]

Surya Ferrous Alloys Pvt Ltd
Amit Garg

...Appellants

versus

Commissioner of Central Excise
Thane – I

...Respondent

Appearance:

Shri Karan Sarawagi, Advocate for appellant

Shri S J Sahu, Assistant Commissioner (AR) for the respondent

CORAM:

Hon'ble Shri M V Ravindran, Member (Judicial)

Date of hearing: 22/03/2018

Date of decision: 22/03/2018

ORDER NO: A/86120-86121/2018

These two appeals are directed against Order-in-Appeal No: PK/1/Appeal Thane/TR/2017-18 dated 31/08/2017 passed by the Commissioner of CGST & Central Excise (Appeals – Thane), Mumbai.

2. Learned Counsel at the outset submits that the matter needs reconsideration by the adjudicating authority as their request for

cross-examination of the persons had not been considered by the lower authority.

3. On perusal of the records, more specifically, order-in-appeal, I do find that the appellants have been seeking cross-examination of the persons in order to bring on record the factual matrix in the case and submit their arguments. I find that the law on the examination as well as cross-examination of the persons whose statements are recorded is now well settled by the Hon'ble High Court of Punjab and Haryana in the case of *Jindal Drugs Pvt Ltd. v. Union of India* [2016 (340) ELT 67 (P&H)].

4. The law which is settled by the Hon'ble High Court is consistently followed by various benches of the Tribunal wherein examination and cross-examination was cropped up as one of the plea before the Tribunal. Respectfully following the same, the impugned order is set aside and the matters are remanded back to the adjudicating authority to follow the law on examination and cross-examination as settled by the Hon'ble High Court in the case of *Jindal Drugs Pvt Ltd (supra)*.

5. The appeals are disposed of by way of remand to the adjudicating authority.

(Dictated in Court)

(M V Ravindran)
Member (Judicial)